

EXHIBIT J

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To the Esteemed Honorable Judge Vincent L Bricetti,

In my capacity as a family Rabbi to the Tilson's when they resided in Monsey, NY, I write these few lines to provide personal testimony to the character and personality of Eli Tilson who is due to be sentenced by your Honor on April 3rd.

I have known Eli since he was a young boy and I have watched him grow into adulthood while spending many hours in the Tilson family home and subsequently in Eli and Rosalyn's home in Israel. The hallmark of Eli's home is a passionate love of humanity and a commitment to the betterment of society at large. I have watched him and his dear wife inculcate their dear children with the family values of caring, integrity and responsibility. I have watched Eli devote his dynamic leadership qualities to organizing community study groups and encouraging associates and friends to donate to provide food and clothing necessities to the underprivileged and downtrodden.

While he has made grievous errors in judgement trying to manage the failing finances of his company his extremally growth oriented mindset has learnt from the folly of his past mistakes and he has spent time with me expressing his deep remorse while radically committing himself to regaining the trust and esteem of his peers and compatriots. I am absolutely certain, knowing Eli's sterling qualities and his commitment to excellence that he has learnt his lesson and I implore the honorable judge to exercise leniency in his sentencing bearing in mind the pain and suffering that will be endured by his dear wife and children during his absence.

Sincerely Yours,



Rabbi Naftali Reich
Founder and Director
Ora V'Simcha Family Services
Founding Rabbi of Congregation Ohr Somayach
Monsey, N.Y.